--- 4 Cigarettes - Series “C” - imperforate - “Imperial Tobacco” - 1939 ---

When the first wartime Budget of September 1939 increased the excise duty on *small* cigarettes from $ 4.00 to $ 5.00 per thousand, the manufacturers, attempting to maintain a fixed price on their brands, reduced their package sizes by one cigarette per pack of ten, or major fraction thereof, and the pre-war package of five became a 5¢ pack of four cigarettes.

As an interim measure, “Imperial Tobacco” overprinted their *on-hand* sheets of the imperforate five cigarette stamp in black ink with a central 8 mm. Gothic **4**, plus a 4 mm. *killer square* ■ in the bottom corners, as the “one-time”, *overprint / cancellation*, company provisional **RC-429**. Product so stamped was added excise duty payable when sent to consumption.

--- the cancellation reads horizontally upright - 2 copies to date ---

★**RC-429** - **4** on 5 cigarettes, imperf, a *one-time* company provisional for the 1939 Budget, coded **AJD / 6-10D** by “Imperial Tobacco” in October 1939

[★RC-429]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	CJC	AJD	---	---

--- 4 Cigarettes - the BABN overprint - used by “Imperial Tobacco” - 1939-40 ---

At the same time in September 1939 BABN overprinted their imperforate sheets of the five cigarette Series “C” stamp in black ink with three central horizontally stacked 8 mm. *killer lines*, separating a pair of 5 mm. Gothic **4**’s, with four stacked horizontal 4 mm. bottom corner *killer lines* as the BABN provisional **RC-461**. Product so stamped was added excise duty paid when sent to consumption.

--- the cancellation reads horizontally upright - 5 copies to date ---

★**RC-461** - **4** on 5 cigarettes, *imperf*, the BABN provisional overprint for the 1939 Budget, coded **AJD / 6-10D** by “Imperial Tobacco” in October 1939

[★RC-461]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	**AJD**	**BJD**	---
1940	**AKA**	---	---	**AKB**	**BKB**	---	---	---	---	---	---	---

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When the Budget of June 1940 increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, and simultaneously reduced the maximum weight of *small cigarettes* from 3 to 2½ pounds per thousand, Imperial also began production of an eight cigarette 10¢ pack for *across Canada* sales. Originally this was the pre-war 10¢ ten cigarette pack, which had been reduced to nine cigarettes by the September 1939 Budget, and thence to eight cigarettes by the June 1940 Budget.

In July 1940, abolishing all previous Municipal and Provincial tobacco taxes, Quebec imposed an additional 10% tobacco tax, with any fraction of a tax-cent being counted as a whole cent. This raised the price of a 10¢ package of eight cigarettes to 11¢ in Quebec, and by 1941 the manufacturers, to quiet complaints about the odd cent price in the Province, reduced the eight cigarette package to seven cigarettes *for sale at 10¢* in Quebec.

This 1940 Budget increase apparently no effect on the production of the four cigarette package, since four was no longer a major fraction of ten. In the post-war years the small size became *complimentary* item, as five cigarette packages appear inscribed with **GUEST PACKAGE ◦ NOT FOR RESALE**, or with **COMPLIMENTARY / NOT FOR SALE**.

--- 4 Cigarettes - imperforate - Series “C” - “Imperial Tobacco” - 1940-42 ---

The four cigarette imperforate Series “C” definitive stamp was in regular use by June 1940. The hidden letters “I-H” indicate that the die had been approved early in 1940. No perforated version was issued. The printing was in panes of 130 stamps, undoubtedly 13 x 10.

--- the cancellation reads horizontally upright - 11 copies to date ---

★**RC-371** - 4 cigarettes, imperf, coded **CKB / 6-10D** by “Imperial Tobacco” in June 1940

[★RC-371]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	CKB	AKC	---	CKC	AKD	---	---
1941	---	BLA	---	---	BLB	---	ALC	BLC	CLC	---	---	---
1942	AMA	---	---	---	BMB	---	---	---	---	---	---	---

--- 1¢ / EXCISE / TAX on 4 Cigarettes - Imperial’s company surcharge - 1942 ---

When the Budget of June 23rd 1942, under the “Special War Measures Act”, imposed an excise tax of 1¢ per five cigarettes, or fraction thereof, “Imperial Tobacco” surcharged their *on-hand* sheets of the four cigarette stamp in three lines using 3½ and 2½ mm. Gothic characters **1¢ / EXCISE / TAX** as the Imperial company provisional **RC-477**. The collection ***does not contain*****,** nor have I seen, a copy of this item - **WANTED!**

There was no BABN general distribution 6 and 3 mm. three-line surcharge **1c. / EXCISE / TAX** for the Budget of 1942 in the BABN surcharged sequence. It is likely that the four cigarette package, with the added excise tax, was discontinued as no longer economically viable, and thus the scarcity of the “Imperial Tobacco” company surcharge, and the lack of a complimentary BABN surcharge for June 1942.

--- 4 Cigarettes - Macdonald's 8 mm. black Gothic mimeograph for the Budget of 1939 ---

"Macdonald Tobacco" had been producing a five cent pack of five cigarettes at least since 1932, and reduced the size to four cigarettes when the 1939 first wartime Budget increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand.

Under the September 1939 Budget "Macdonald Tobacco" mimeographed their pre-Budget sheets of the *imperforate* five cigarette stamp in black ink with two centred thin horizontal *full width killer lines*, plus a pair of split bottom *killer lines*, with a centred thin 8 mm. Gothic **4** as the company provisional **RC-442**. Product so stamped was added excise duty payable when sent to consumption.

The overprinting on **RC-442** is in black ink. Judging by the alignment in the above illustrated copy, this does not appear to have been a "one-time" *overprint / date cancellation.* I would think that it was a two-step operation, since to cut the overprint [= **4** =] either before, or after, typing the dates on the stencil would have provided a very flimsy production stencil.

This provisional overprint occurs *doubled* as **RC-442a**. The collection ***does not contain***, nor have I seen, a copy of this double overprint - **WANTED!**

--- the mimeographed cancellation reads vertically down - a single copy to date ---

★**RC-442** - **4** on 5 cigarettes, imperf, the "Macdonald Tobacco" provisional overprint for the 1939 Budget, an 8 mm. black Gothic mimeograph, coded **1-10-D / 9-39** for September 1939

[★RC-442]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**9-39**	---	---	---

--- 4 Cigarettes - the BABN overprint - used by “Macdonald Tobacco” - 1939-40 ---

For the Budget of September 1939, BABN overprinted sheets of the five cigarettes **C-358b** in black ink with three central horizontally stacked 8 x 1 mm. *killer bars*, with a 5 mm. Gothic **4** at each side, plus four horizontally stacked 4 mm. *killer bars* at the bottom corners, as the BABN provisional **C-420**. Product so stamped was additional excise duty paid.

--- the mimeographed cancellation reads vertically down - 7 copies to date ---

★**RC-461** - **4** on 5 cigarettes, imperf, BABN provisional overprint for the 1939 Budget, mimeographed **1-10-D / 12-39** by “Macdonald Tobacco” in December 1939

[★RC-461]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	10-39	---	12-39
1940	1-40	2-40	---	4-40	5-40	6-40	---	---	---	---	---	---

--- 4 Cigarettes - imperforate - “Macdonald Tobacco” - 1941-42 ---

The next Budget of June 24th 1940, raised excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, and “Macdonald Tobacco” re-introduced production of a 10¢ eight cigarette package for distribution across Canada, and introduced the seven cigarette pack for sale in the Province of Quebec (where a 10% tobacco tax had been enacted in July 1940). The four cigarette pack next occurs in the collection for October 1941(probably as a *complimentary* pack), using the definite four cigarette Series “C” imperforate stamp. The hidden letters “I-H” indicate that the die had been approved for BABN in 1940.

--- the mimeographed cancellation reads vertically down - a single copy to date ---

★**RC-371** - 4 cigarettes, imperf, mimeographed **1-10-D / 10-41**
by “Macdonald Tobacco” in October 1941

[★RC-371]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	---	---	---	---	---	---	---	---	**10-41**	---	---
1942	---	---	---	---	---	---	---	---	---	---	---	---

“Imperial Tobacco” used the BABN overprint **RC-461** until the June 1940 Budget, and thence used the definitive, imperforate, Series “C” four cigarette stamp steadily from July 1940 until June 1942 - why is there such a difference in the four cigarette pattern of use between these two major Montreal factories? Possibly “Macdonald Tobacco”, which was in continuous production of the eight cigarette 10¢ package during this time, was not interested in the four cigarette 5¢ size.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 4 cigarettes \ 6-10D],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 16th 2013, JBH